



## TOWN OF BROOKLINE

AUDIT COMMITTEE  
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### AUDIT COMMITTEE

The Audit Committee meeting was called to order on Monday, May 20, 2013 at 6:40 PM in the Selectmen's Conference Room of Town Hall at 333 Washington Street, Brookline, MA.

Present were Nancy Daly, Chairwoman, Jim Littleton, Lee Selwyn and Ben Chang. Also in attendance were ex officio members Stephen Cirillo and Michael DiPietro.

#### Minutes:

Meeting was called to order by Chairwoman Daly at 6:40 PM.

Chairwoman Daly announced that member Chris Cox has recently moved out of town and therefore no longer a member of the committee. Town Moderator will need to make a new appointment to replace Chris.

Chairwoman Daly discussed her draft report of the committee to be presented to Town Meeting. After brief discussion it was agreed she would send out the draft to members the next day for final review.

Approval of the November 28<sup>th</sup> 2012 minutes at our next meeting.

Michael DiPietro gave an overview of the status of the current year management letter comments. Overall the Town has made good progress on all items and awaits Powers & Sullivan review in the fall.

Steve Cirillo commented on the disaster recovery item. Each of the 4 finance division heads jointly provided input as well as I.T. department. The draft has been forwarded to the emergency planning committee for their review and adoption.

Student Activity Accounts are now reported on the town's general ledger. Treasurer's office posts activity monthly.

Segregation of Duties-Payroll – Starting July 1 HR departments, both Town and School, will be taking over the entering of the "Employee Shell" into the payroll system. Payroll department will then enter the remaining information.

G/L Maintenance – Michael DiPietro reported that he has been reviewing the chart of accounts and closed a number of accounts. This is an on-going project and will continue to review for any additional accounts with no activity or small balances that can be closed out.

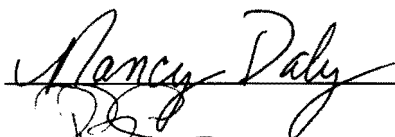
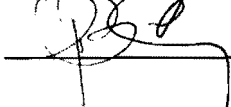
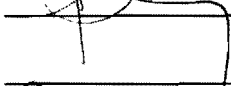

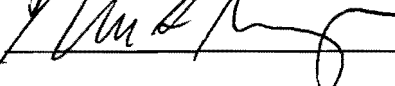
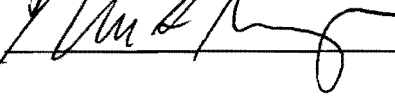
Michael DiPietro recommended to the committee the special studies that should be done for the upcoming audit would be performing arts ticketing procedures on the school side and review of the recreation revolving fund on the town side.

Lee asked about parking meter receipts. Steve C. commented on receipt process. All coins are counted at the public safety building under camera recording as well as a separate count by the armored car service. Credit card receipts are relatively minor for parking ticket receipts but that he would confirm review process by the line department.

Michael D. described the current year. Overall the department is very busy and operations are going well. Due to the vacancy for several months in the Comptroller department, cash reconciliation process is slightly behind by the assistant comptroller but expect to be caught up prior to June 30. Other reconciliations are current.

Next meeting of the audit committee is tentatively scheduled for Nov 7, 2013 at 6:00 P.M. Because that is an earlier date than usual the fallback date will be Nov 25, 2013 at 6:00 P.M.

The meeting was adjourned at 7:35 P.M.

	N. Daly
	B. Chang
	G. Grobstein
	J. Littleton
	L. Sewyn
	P. Finnerty